



GEORGE W. LINDBERG

COMPTROLLER

STATE OF ILLINOIS

June 7, 1976

PAYROLL BULLETIN
(6-76)

201 STATE HOUSE
SPRINGFIELD, ILLINOIS 62706
217/782-6000

TO: All State Agencies, Departments, Boards,
Commissions and Universities

SUBJECT: F.I.C.A. and Retirement Adjustments

We have been advised by the State Employees' Retirement System (SERS) that effective immediately all state agencies are to process F.I.C.A. and S.E.R.S. Retirement Adjustments in accordance with the attached procedures.

We will incorporate edits to reject payroll vouchers with adjustments to F.I.C.A. and S.E.R.S. retirement with the exception of salary reversal entries.

Our office will continue to transmit quarterly F.I.C.A. reports to be used when adjusting employees' F.I.C.A. accounts. The fourth quarter F.I.C.A. report will be distributed in November of each year. Adjustments to the fourth quarter F.I.C.A. must be processed through the S.E.R.S. Retirement System before December 24.

If you have any questions, please contact Robert Doolen or Bud Herron of S.E.R.S. at (217) 782-1923.

Very truly yours,

George W. Lindberg
Comptroller

By: Kermit W. Kerley
Payroll Supervisor

KWK:cj

STATE EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS
1201 South Fifth Street Springfield 62706 217/782-7008

June 7, 1976

TO: ALL AGENCIES, DEPARTMENTS, BOARDS, AND COMMISSIONS

ATTENTION: PAYROLL DIVISION

SUBJECT: CORRECTION OF RETIREMENT AND FICA DEDUCTIONS ERRORS

Enclosed are replacement pages 11 and 12 and exhibits 4.6, 4.7, and 4.8 for Retirement System bulletin 75-17 of November 26, 1975.

Please note the following changes:

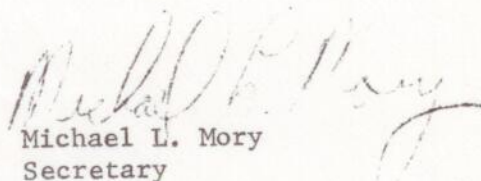
All forms involving changes or corrections in coding and deductions require the signature of your agency payroll supervisor or clerk.

On page 11 new instructions have been added covering changes on the payroll of Retirement and/or FICA codes.

On page 12, "Correction of Errors-Other than Reversals", we are now requesting that no correction of FICA or Retirement deduction errors be made on the payroll.

Should you need assistance with coding, or if you have any questions concerning the enclosed information, please contact

State Employees' Retirement System
ATTENTION: ACCOUNTING DIVISION
1201 South Fifth Street
Springfield, Illinois 62706
Phone 217-782-6191 or Centrex 2-6191 or 2-6193


Michael L. Mory
Secretary

PROCEDURES FOR RECOVERY OF
EMPLOYEE AND EMPLOYER FICA AND RETIREMENT

PROCESSING - PAYROLL REVERSALS

1. Notification of Payroll Reversal to be processed

As soon as possible, furnish SERS with written notification on Form 1210 (Exhibit 4.5) that a payroll reversal will be processed. The employee's account will be flagged to prevent the refunding of contributions until the salary reversal has been effected. If SERS is not notified of the pending reversal promptly and an excess refund is processed, the employing agency will be billed for the amount of the Retirement Contributions reversed. Upon receipt of this form, we will check the employee's record and notify you by phone if we do not have funds in his account. You may also request an account be flagged by phoning 782-6191.

2. Recovery of Employee Contributions to Retirement and FICA

The payroll reversal entries recover the employee contributions to Retirement and FICA.

3. Recovery of Employer Contributions to Retirement and FICA

To recover employer contributions to FICA, deduct amount from Total Employer FICA due, equal to the amount of employee FICA in the reversed entries.

To recover employer contributions to Retirement, the original "base" pay represented by the reversal entries should be multiplied by the employer contribution rate in effect during the pay period for which the original warrants were issued and this amount should then be deducted from the total employer retirement due.

4. If a payroll reversal cannot be processed, SERS will voucher the amounts due the employing agency upon written request.

CHANGES IN RETIREMENT AND FICA CODES

Retirement and FICA deduction codes are "locked" into our computer with an employee's first pay.

PLEASE DO NOT CHANGE RETIREMENT OR FICA CODES ON ANY PAYROLL UNTIL YOUR PAYROLL DIVISION HAS CONTACTED US BY PHONE (217-782-6191 or 6193). EXCEPTION: FICA code "A" should be changed to "Z" in the pay period following the period in which employee's total earnings exceed the maximum for a calendar year. In this instance, no notification is necessary.

CORRECTION OF ERRORS - OTHER THAN REVERSALS

1. NO CORRECTION OF FICA OR RETIREMENT ERRORS SHOULD BE MADE ON THE PAYROLL.

Notify SERS, Accounting Division on Form 1000 (Exhibit 4.6) and the necessary adjustments will be processed. The employee and the payroll division of the employing agency will receive a copy of the completed adjustment.

All requests for correction of deduction or coding errors must be approved by the payroll division of the department or agency requesting the correction.

NOTE: Errors that have continued for several months, some of which are in previous fiscal years:

Employee adjustment will be processed for the entire period, except FICA adjustments are subject to the Statute of Limitations - 3 years, 3 months, and 15 days after the end of a calendar year.

Employer contributions will not be refunded for prior fiscal years.

If an employee owes this System an amount over \$25.00 for Retirement Contributions, arrangement can be made for additional deductions on the payroll subject to approval of SERS Accounting Division and the payroll division of the employing agency.

2. FICA DEDUCTION OVER THE MAXIMUM

If deductions exceed the maximum (see payroll coding and rate tables) from State employment for the calendar year, please complete Form 1200 (Exhibits 4.7 and 4.8) furnishing State Employees' Retirement System, Accounting Division, with one copy.

TO: ~~State Employees~~ Retirement System

FROM:

(Agency)

~~Accounting Division~~

1201 South Fifth Street

Springfield, Illinois 62706

(Area Code) 217-782-6191

(City or Town)

(State)

(ZIP Code)

BY:

Employee Name

Social Security No.

Payroll Code

ERRORS OCCURRED IN THE FOLLOWING ~~ANY~~ PERIODS:

PAY PERIOD

RETIREMENT

F I C A

FROM TO

BASE PAY

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~~CORRECT DEDUCTIONS
CODE AMOUNT~~

GROSS PAY

DEDUCTED	AMOUNT
CODE	

CORRECT DEDUCTIONS	CODE	AMOUNT
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TOTALS

Do not attempt to make any adjustment for Retirement or FICA errors on the payroll. Indicate the pay period when correct coding and deductions will be shown _____.

FOR RETIREMENT SYSTEM USE ONLY

VOUCHER NUMBER

REFERENCE CASH RECEIPT

EMPLOYEE RETIREMENT

§

DUE

EMPLOYEE FICA

\$

DUE

EMPLOYER RETIREMENT

§

DUE

EMPLOYER F I C A

§

DUE

STATE EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS
1201 South Fifth Street Springfield 62706 217/782-7008

Date _____

To: State Employees' Retirement System
1201 South Fifth Street
Springfield, Ill. 62706

Attn: Accounting Division

Payroll Code _____

Name _____

S.S. # _____

RE: OVERDEDUCTION OF EMPLOYEE F.I.C.A. CONTRIBUTIONS ON
MAXIMUM WAGES OF \$14,100.00 FOR CALENDAR YEAR OF 1975

Total 1975 F.I.C.A. Deducted _____

Correct Deduction _____ 824.85

Amount Due Employee _____

Is there a C-65 (Salary Refund) to be processed? Yes ☐ No ☐

Signature of Payroll Officer or Clerk

This section must be completed by Employee

I have not received a refund and will not apply to the Internal Revenue Service
for a refund of the above overdeduction of F.I.C.A. contributions for the year
of 1975.

(Signature)

(Street Address)

(City)

(State)

(Zip)

STATE EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS
1201 South Fifth Street Springfield 62706 217/782-7008

Date _____

To: State Employees' Retirement System
1201 South Fifth Street
Springfield, Illinois 62706

Attn: Accounting Division

Payroll Code _____

Name _____

S.S. # _____

RE: OVERDEDUCTION OF EMPLOYEE F.I.C.A. CONTRIBUTIONS ON
MAXIMUM WAGES OF \$15,300.00 FOR CALENDAR YEAR OF 1976

Total 1976 F.I.C.A. Deducted _____

Correct Deduction _____ 895.05

Amount Due Employee _____

Is there a C-65 (Salary Refund) to be processed? Yes ☐ No ☐

Signature of Payroll Officer or Clerk

This section must be completed by Employee

I have not received a refund and will not apply to the Internal Revenue Service
for a refund of the above overdeduction of F.I.C.A. contributions for the year
of 1976.

(Signature)

(Street Address)

(City)

(State)

(Zip)